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**ASSOCIATE POWER OF ATTORNEY
PATENT APPLICATION**

Address to:
Assistant Commissioner for Patents
Washington, DC 20231

] Application Serial No. Unassigned 09/470,196
] Filing Date: December 21, 1999
] Inventor(s): Michael J. Sullivan
] Group Art Unit: Unassigned 3711
] Examiner: Unassigned M. Graham
] Attorney Docket No.: P-3724-2-F1-C1

Dear Sir:

Please recognize Diane F. Covello, Registration No. 34,164, as my associate
attorney in the above-referenced patent application as follows:

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If you have any questions, please contact me.

Respectfully submitted,



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DFC/db

Date:

3/21/2000

mailed via 1st class mail to PTO 5/30/2000

DECLARATION FOR PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am an original and first inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

IMPROVED MULTI-LAYER GOLF BALL

the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37 Code of Federal Regulations § 1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

None

I hereby claim the benefit under Title 35, United States Code, § 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code § 112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, § 1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

None

I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

Donald R. Bahr, Reg. No. 21,011
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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: Michael J. Sullivan

Inventor's signature Michael J. Sullivan
Date: October 31, 1995

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